INDIANA TAX COURT

Cases Transmitted Week of 6/4/07

Name: <u>Implentation Leasing, LLC v. Ind. Dept. of State Revenue</u>

Case No. 49T10-0706-TA-33

Date Filed: 6/7/07

Attorneys: Larry J. Stroble, Randal J. Kaltenmark, Ziaaddin Mollabashy

BARNES & THORNBURG LLP 11 South Meridian Street Indianapolis, IN 46204

(317) 231-7248

Type of Tax: Sales - taxpayer challenges whether aircraft was acquired in ordinary course of business for rental and/or

leasing and therefore entitled to sales tax exemption.